



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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SNOW REMOVAL AND POWER SWEEPING OF PARKING LOTS

Revised September 30, 1994

This Excise Tax Bulletin is a clarification and does not indicate a change in the Department's policy in this area. It explains the Department's position with respect to the taxability of the snow removal and power sweeping of parking lots.

Does the snow removal and/or power sweeping of parking lots qualify for the janitorial services exclusion from "retail sales"?

RCW 82.04.050(2)(d) provides that the term retail sale includes:

"The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;"

RCW 82.04.050(2)(d) specifically identifies snow removal to be an activity which is not included within the definition of "janitorial services." For the purposes of janitorial service exclusion, the Department has interpreted "snow removal" to generally refer to the removal of snow from streets, alleys, or parking lots or removal from walkways where power equipment is used. The Department considers the removal of snow and ice from pedestrian entryways and sidewalks adjacent to buildings by shoveling and sweeping, or by

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Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov

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application of sand, salt, or similar substances to improve traction for pedestrians, to be cleaning and caretaking services ordinarily performed by commercial janitorial businesses. These activities are subject to the service and other business activities of the business and occupation (B&O) tax.

The sweeping or picking up of litter, loose dirt, or debris from pedestrian entryways and sidewalks adjacent to buildings is considered a normal and customary service performed by commercial janitorial service businesses. If in addition to these activities litter and debris are also picked up from an adjacent parking lot, such activities are considered to be incidental to the janitorial services and also subject to the service and other business activities B&O tax.

The snow removal and/or power sweeping of parking lots is not, however, considered a cleaning or caretaking activity ordinarily performed by commercial janitor service businesses. These activities often require the use of plows or other mechanized equipment in the case of snow removal, and vacuum or power sweepers in the case of the cleaning of parking lots. These activities are often performed by businesses specializing in these services who do not generally perform interior janitorial services. These activities are retail in nature and subject to the retailing B&O and retail sales taxes when performed for consumers.

The power sweeping and/or snow removal of publicly owned streets and sidewalks generally constitutes the "building, repairing, or improving of any street, place, road, . . . which is owned by a municipal corporation or political subdivision of the state" These activities are generally taxable under the public road construction classification of the B&O tax. See RCW 82.04.050(6) and RCW 82.04.280.